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Agenda items 112 and 119

Review of the efficiency of the administrative and financial functioning of the United Nations

Human resources management

Report of the Fifth Committee

Rapporteur: Mr. Tammam **Sulaiman** (Syrian Arab Republic)

I. Introduction

1. The previous recommendations made by the Fifth Committee to the General Assembly under agenda items 112 and 119 appear in the reports of the Committee contained in documents A/53/533 and Add.1.

2. The Fifth Committee resumed its consideration of the items at its 58th and 63rd meetings, on 17 and 28 May 1999. Statements and observations made in the course of the Committee's consideration of the items are reflected in the relevant summary records (A/C.5/53/SR.58 and 63).

3. For its further consideration of the items, the Committee had before it, in addition to the documents listed in A/53/533 and Add.1, a note by the Secretariat on management irregularities causing financial losses to the Organization (A/C.5/53/CRP.2) and related reports of the Secretary-General (A/53/849) and the Advisory Committee on Administrative and Budgetary Questions (A/53/954).

II. Consideration of draft resolution A/C.5/53/L.72

4. At the 63rd meeting, on 28 May, the representative of Australia, Vice-Chairman of the Committee and coordinator of informal consultations on these items, introduced a draft resolution entitled "Management irregularities causing financial losses to the Organization" (A/C.5/53/L.72), and orally corrected paragraph 2.

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5. At the same meeting, the Committee adopted draft resolution A/C.5/53/L.72, as orally corrected, without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Management irregularities causing financial losses to the Organization

The General Assembly,

Having considered the report of the Secretary-General[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

1. *Endorses* the observations and recommendations of the Advisory Committee on Administrative and Budgetary Questions;[2]

2. *Requests* the Secretary-General to submit a detailed report to the General Assembly at its fifty-fourth session, through the Advisory Committee on Administrative and Budgetary Questions, on management irregularities causing financial losses to the Organization, taking into account the reports[3] mentioned in paragraph 4 of the report of the Advisory Committee, including procedures for determining gross negligence and the financial and other responsibilities to be incurred by those who have committed such negligence, and preventive measures to identify the risk factors that expose the Organization to management irregularities and measures for improvement in internal control and accountability.

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[1] A/53/849.

[2] A/53/954.

[3] A/AC.243/1994/L.3 and A/49/418.